APPENDIX L
STATE, CITY, AND COUNTY TAX COMPUTATION ALGORITHMS

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ALABAMA STATE TAX COMPUTATION (PAGE 1 OF 2)

The capability shall be provided for NPPS to compute the biweekly Alabama state tax withholding deduction as follows.

$$((A - B) * C + D) / 26 + E$$

Where,

A = Taxable Gross (refer to the following computation)
B = Tax Table Earnings Floor
C = Tax Table Rate
D = Tax Table Floor Withholding
E = State Tax: Additional W/H

The Taxable Gross shall be computed as follows.

$$((A + B + C) * 26) - D - E - F - G$$

Where,

A = Gross Earnings
B = Adjustments to Gross Earnings
C = Foreign Differential
D = Percentage of Gross Earnings (refer to the following computation)
E = Annualized Federal Tax (Federal Tax: B/W * 26)
F = Personal Exemption (refer to the following computation)
G = Exemption Amount (refer to the following computation)

The Percentage of Gross Earnings shall be computed as follows.

$$((A + B + C - D) * 26) * .20$$

Where,

A = Gross Earnings
B = Adjustments to Gross Earnings
C = Foreign Differential
D = Biweekly TSP Total Deduction

ALABAMA STATE TAX COMPUTATION (PAGE 2 OF 2)

The Percentage of Gross Earnings shall not exceed the following limits.

State Tax: Marital Code	State Tax: Dependent Flag	Percentage of Gross Limit
S	Y	2000.00
S	Blank	2000.00
M		4000.00

The Personal Exemption shall be computed as follows.

State Tax: Marital Code	State Tax: Dependent Flag	Personal Exemption
S	Y	0.00
S	Blank	1500.00
M		3000.00

The Exemption Amount shall be computed as follows.

$A * B$

Where,

A = State Tax: Exemptions
B = Tax Table exempt amount

ARIZONA STATE TAX COMPUTATION

The capability shall be provided for NPPS to compute the biweekly Arizona state tax withholding deduction as follows.

$(A * B) + C$

Where,

A = Federal Tax: B/W
B = State Tax: Alternate Percent (determined by employee)
C = State Tax: Additional W/H

CALIFORNIA STATE TAX COMPUTATION (PAGE 1 OF 2)

The capability shall be provided for NPPS to compute the biweekly California state tax withholding deduction as follows.

$(A - B) * C + D - E + F$

Where,

A = Taxable Gross (refer to the following computation)
B = Tax Table Earnings Floor
C = Tax Table Rate
D = Tax Table Floor Withholding
E = Tax Credit (refer to the following computation)
F = State Tax: Additional W/H

No State Tax: B/W shall be computed if the employee meets any of the following low income criteria.

State Tax: Marital Code	State Tax: Exemptions	Gross Earnings
S	-	< 302.00
M	< 2	< 302.00
M	> 1	< 605.00
H	-	< 605.00

The Taxable Gross shall be computed as follows.

$A + B + C - D - E - F$

Where,

A = Gross Earnings
B = Adjustments to Gross Earnings
C = Foreign Differential
D = Biweekly TSP Total Deduction
E = Additional Exemption Amount (refer to the following computation)
F = Standard Deduction (refer to the following computation)

CALIFORNIA STATE TAX COMPUTATION (PAGE 2 OF 2)

The Additional Exemption Amount shall be computed as follows.

Additional Exemptions	Exemption Amount
1	38.00
2	77.00
3	115.00
4	154.00
5	192.00
6	231.00
7	269.00
8	308.00
9	346.00
10	385.00
>10	38.00 * State Tax: Additional Exempts

The Standard Deduction shall be computed as follows.

State Tax: Marital Code	State Tax: Exemptions	Standard Deduction
S	-	97.00
M	< 2	97.00
M	> 1	194.00
H	-	194.00

The Tax Credit shall be computed as follows.

State Tax: Exemptions	Tax Credit
1	2.58
2	5.15
3	7.73
4	10.31
5	12.88
6	15.46
7	18.04
8	20.62
9	23.19
10	25.77
>10	2.58 * State Tax: Exemptions

COLORADO STATE TAX COMPUTATION

The capability shall be provided for NPPS to compute the biweekly Colorado state tax withholding deduction as follows.

$(A - B) * C + D + E$

Where,

A = Taxable Gross (refer to the following computation)
B = Tax Table Earnings Floor
C = Tax Table Rate
D = Tax Table Floor Withholding
E = State Tax: Additional W/H

The Taxable Gross shall be computed as follows.

$A + B + C - D - E$

Where,

A = Gross Earnings
B = Adjustments to Gross Earnings
C = Foreign Differential
D = Biweekly TSP Total Deduction
E = Exemption Amount (refer to the following computation)

The Exemption Amount shall be computed as follows.

$A * B$

Where,

A = State Tax: Exemptions
B = Tax Table exempt amount

DISTRICT OF COLUMBIA STATE TAX COMPUTATION

The capability shall be provided for NPPS to compute the biweekly District of Columbia state tax withholding deduction as follows.

$(A - B) * C + D + E$

Where,

A = Taxable Gross (refer to the following computation)
B = Tax Table Earnings Floor
C = Tax Table Rate
D = Tax Table Floor Withholding
E = State Tax: Additional W/H

The Taxable Gross shall be computed as follows.

$A + B + C - D - E$

Where,

A = Gross Earnings
B = Adjustments to Gross Earnings
C = Foreign Differential
D = Biweekly TSP Total Deduction
E = Exemption Amount (refer to the following computation)

The Exemption Amount shall be computed as follows.

$A * B$

Where,

A = State Tax: Exemptions
B = Tax Table exempt amount

LOUISIANA STATE TAX COMPUTATION

The capability shall be provided for NPPS to compute the biweekly Louisiana state tax withholding deduction as follows.

$$((A - B) * C) / 26 + D$$

Where,

A = Taxable Gross (refer to the following computation)
B = Tax Table Earnings Floor *
C = Tax Table Rate *
D = State Tax: Additional W/H

The Taxable Gross shall be computed as follows.

$$((A - B + C + D) * 26) - E$$

Where,

A = Gross Earnings
B = Biweekly TSP Total Deduction
C = Adjustments to Gross Earnings
D = Foreign Differential
E = Personal Exemption (refer to the following computation)

The Personal Exemption shall be computed as follows.

State Tax: Exemptions	State Tax: Marital Status	Exemption Amount
> 1	M	9000 + (State Tax: Exemptions - 2) * 1000
> 1	S	4500 + (State Tax: Exemptions - 1) * 1000
< 2	M or S	4500 + (State Tax: Exemptions - 1) * 1000

* Exemptions = or greater than 2:
Tax Table Earnings Floor = $15,000 and Tax Table Rate = 2%
Tax Table Rate = 3% for Taxable Gross greater than $15,000

 Exemptions less than 2:
Tax Table Earnings Floor = $5,000 and Tax Table Rate = 2%
Tax Table Rate = 3% for Taxable Gross greater than $5,000

MARYLAND STATE TAX COMPUTATION

The capability shall be provided for NPPS to compute the biweekly Maryland state tax withholding deduction as follows.

$(A - B) * C + D + E$

Where,

A = Taxable Gross (refer to the following computation)
B = Tax Table Earnings Floor
C = Tax Table Rate
D = Tax Table Floor Withholding
E = State Tax: Additional W/H

The Taxable Gross shall be computed as follows.

$(A + B + C) - D - E$

Where,

A = Gross Earnings
B = Adjustments to Gross Earnings
C = Foreign Differential
D = Personal Exemption (refer to the following computation)
E = Exemption Amount (refer to the following computation)

The Personal Exemption shall be computed as follows.

$(A + B + C - D) * .15$

Where,

A = Gross Earnings
B = Adjustments to Gross Earnings
C = Foreign Differential
D = Biweekly TSP Total Deduction

The Personal Exemption shall not be greater than 77.00 or less than 38.50.

The Exemption Amount shall be computed as follows.

$A * B$

Where,

A = State Tax: Exemptions
B = Tax Table exempt amount

MISSISSIPPI STATE TAX COMPUTATION

The capability shall be provided for NPPS to compute the biweekly Mississippi state tax withholding deduction as follows.

$$(((A - B) * C + D) / 26) + E$$

Where,

A = Taxable Gross (refer to the following computation)
B = Tax Table Earnings Floor
C = Tax Table Rate
D = Tax Table Floor Withholding
E = State Tax: Additional W/H

The Taxable Gross shall be computed as follows.

$$((A + B + C - D) * 26) - (E + F)$$

Where,

A = Gross Earnings
B = Adjustments to Gross Earnings
C = Foreign Differential
D = Biweekly TSP Total Deduction
E = Standard Deduction (refer to the following computation)
F = Total Exemption (refer to the following computation)

The Standard Deduction shall be computed as follows.

State Tax: Marital Code	Standard Deduction	
S	2300.00	Single
M	3400.00	Married
M	1700.00	Married and Spouse Employed
H	3400.00	Single

The Total Exemption shall be computed as follows.

$$A + (B * D) + (C * D)$$

Where,

A = Personal Exemption (determined by employee as the alternate amount)
B = State Tax: Exemptions (dependents claimed)
C = State Tax: Additional Exempts (age and blindness exemption)
D = Tax Table Exempt Amount

NEW MEXICO STATE TAX COMPUTATION

The capability shall be provided for NPPS to compute the biweekly New Mexico state tax withholding deduction as follows. No deduction shall be taken if the computed withholding is less than .46.

$$(A - B) * C + D + E$$

Where,

A = Taxable Gross (refer to the following computation)
B = Tax Table Earnings Floor
C = Tax Table Rate
D = Tax Table Floor Withholding
E = State Tax: Additional W/H

The Taxable Gross shall be computed as follows.

$$(A - B + C + D) - E$$

Where,

A = Gross Earnings
B = Biweekly TSP Total Deduction
C = Adjustments to Gross Earnings
D = Foreign Differential
E = Exemption Amount (refer to the following computation)

The Exemption Amount shall be computed as follows.

$$A * B$$

Where,

A = State Tax: Exemptions
B = Tax Table exempt amount

NEW YORK STATE TAX COMPUTATION

The capability shall be provided for NPPS to compute the biweekly New York state tax withholding deduction as follows.

$(A - B) * C + D + E$

Where,

A = Taxable Gross (refer to the following computation)
B = Tax Table Earnings Floor
C = Tax Table Rate
D = Tax Table Floor Withholding
E = State Tax: Additional W/H

The Taxable Gross shall be computed as follows.

$A + B + C - D - E - F$

Where,

A = Gross Earnings
B = Adjustments to Gross Earnings
C = Foreign Differential
D = Biweekly TSP Total Deduction
E = Personal Exemption (refer to the following computation)
F = Exemption Amount (refer to the following computation)

The Personal Exemption shall be computed as follows.

State Tax: Marital Code	Personal Exemption
S	192.30
M	211.50

The Exemption Amount shall be computed as follows.

$A * B$

Where,

A = State Tax: Exemptions
B = Tax Table exempt amount

NORTH CAROLINA STATE TAX COMPUTATION

The capability shall be provided for NPPS to compute the biweekly North Carolina state tax withholding deduction as follows.

(A * B - C) / 26 + D

Where,

A = Taxable Gross (refer to the following computation)
B = Tax Table Rate Associated with the Tax Table Earnings Floor
C = Tax Table Floor Withholding
D = State Tax: Additional W/H

The Taxable Gross shall be computed as follows.

((A + B + C - D) * 26) - E - F

Where,

A = Gross Earnings
B = Adjustments to Gross Earnings
C = Foreign Differential
D = Biweekly TSP Total Deduction
E = Standard Deduction (refer to the following computation)
F = Personal Exemption (refer to the following computation)

The Standard Deduction shall be computed as follows.

State Tax: Marital Status	Standard Deduction
S	3000.00
M	2500.00
H	4400.00

The Personal Exemption shall be computed as follows.

A * B

Where,

A = State Tax: Exemptions
B = Tax Table exempt amount

OHIO STATE TAX COMPUTATION

The capability shall be provided for NPPS to compute the biweekly Ohio state tax withholding deduction as follows.

$$(A - B) * C + D + E$$

Where,

A = Taxable Gross (refer to the following computation)
B = Tax Table Earnings Floor
C = Tax Table Rate
D = Tax Table Floor Withholding
E = State Tax: Additional W/H

The Taxable Gross shall be computed as follows.

$$A + B + C - D - E$$

Where,

A = Gross Earnings
B = Adjustments to Gross Earnings
C = Foreign Differential
D = Biweekly TSP Total Deduction
E = Exemption Amount (refer to the following computation)

The Exemption Amount shall be computed as follows.

$$A * B$$

Where,

A = State Tax: Exemptions
B = Tax Table exempt amount

PENNSYLVANIA STATE TAX COMPUTATION

The capability shall be provided for NPPS to compute the biweekly Pennsylvania state tax withholding deduction as follows.

(A - B) * C + D + E

Where,

A = Taxable Gross (refer to the following computation)
B = Tax Table Earnings Floor
C = Tax Table Rate
D = Tax Table Floor Withholding
E = State Tax: Additional W/H

The Taxable Gross shall be computed as follows.

A + B + C

Where,

A = Gross Earnings
B = Adjustments to Gross Earnings
C = Foreign Differential

UTAH STATE TAX COMPUTATION

The capability shall be provided for NPPS to compute the biweekly Utah state tax withholding deduction as follows.

$$(A - B) * C + D + E$$

Where,

A = Taxable Gross (refer to the following computation)
B = Tax Table Earnings Floor
C = Tax Table Rate
D = Tax Table Floor Withholding
E = State Tax: Additional W/H

The Taxable Gross shall be computed as follows.

$$A + B + C - D - E - F$$

Where,

A = Gross Earnings
B = Adjustments to Gross Earnings
C = Foreign Differential
D = Biweekly TSP Total Deduction
E = One half of Federal Tax withholding
F = Exemption Amount (refer to the following computation)

The Exemption Amount shall be computed as follows.

$$A * B$$

Where,

A = State Tax: Exemptions
B = Tax Table exempt amount

VIRGINIA STATE TAX COMPUTATION

The capability shall be provided for NPPS to compute the biweekly Virginia state tax withholding deduction as follows.

$$((A - B) * C + D) / 26 + E$$

Where,

A = Taxable Gross (refer to the following computation)
B = Tax Table Earnings Floor
C = Tax Table Rate
D = Tax Table Floor Withholding
E = State Tax: Additional W/H

The Taxable Gross shall be computed as follows.

$$((A + B + C - D) * 26) - 2500 - E$$

Where,

A = Gross Earnings
B = Adjustments to Gross Earnings
C = Foreign Differential
D = Biweekly TSP Total Deduction
E = Exemption Amount (refer to the following computation)

The Exemption Amount shall be computed as follows.

$$A * B$$

Where,

A = State Tax: Exemptions
B = Tax Table exempt amount

WEST VIRGINIA STATE TAX COMPUTATION

The capability shall be provided for NPPS to compute the biweekly West Virginia state tax withholding deduction as follows.

$$(A - B) * C + D + E$$

Where,

A = Taxable Gross (refer to the following computation)
B = Tax Table Earnings Floor
C = Tax Table Rate
D = Tax Table Floor Withholding
E = State Tax: Additional W/H

The Taxable Gross shall be computed as follows.

$$A + B + C - D - E$$

Where,

A = Gross Earnings
B = Adjustments to Gross Earnings
C = Foreign Differential
D = Biweekly TSP Total Deduction
E = Exemption Amount (refer to the following computation)

The Exemption Amount shall be computed as follows.

$$A * B$$

Where,

A = State Tax: Exemptions
B = Tax Table exempt amount

NEW YORK CITY RESIDENT CITY TAX COMPUTATION

The capability shall be provided for NPPS to compute the biweekly New York City Resident (City Tax: Code of "001") city tax withholding deduction as follows.

$(A - B) * C + D$

Where,

A = Taxable Gross (refer to the following computation)
B = Tax Table Earnings Floor
C = Tax Table Rate
D = Tax Table Floor Withholding

The Taxable Gross shall be computed as follows.

$A + B + C - D - E - F$

Where,

A = Gross Earnings
B = Adjustments to Gross Earnings
C = Foreign Differential
D = Biweekly TSP Total Deduction
E = Exemption Amount (refer to the following computation)
F = Deduction Amount (refer to the following computation)

The Exemption Amount shall be computed as follows.

$A * B$

Where,

A = City Tax: Exemptions
B = Tax Table exempt amount

The Deduction Amount shall be computed as follows.

City Tax: Marital Code	Deduction Amount
S	192.30
M	211.50

NEW YORK CITY NON-RESIDENT CITY TAX COMPUTATION

The capability shall be provided for NPPS to compute the biweekly New York City Non-Resident (City Tax: Code of "002") city tax withholding deduction as follows.

$(A - B) * C + D$

Where,

A = Taxable Gross (refer to the following computation)
B = Tax Table Earnings Floor
C = Tax Table Rate
D = Tax Table Floor Withholding

The Taxable Gross shall be computed as follows.

$A + B + C - D - E$

Where,

A = Gross Earnings
B = Adjustments to Gross Earnings
C = Foreign Differential
D = Biweekly TSP Total Deduction
E = Exemption Amount (refer to the following computation)

The Exemption Amount shall be computed as follows.

Gross Earnings

At Least	But Less Than	Exemption Amount
0.00	145.00	0.00
145.00	385.00	115.00
385.00	769.00	77.00
769.00	1154.00	38.00
1154.00	And Up	0.00

CLEVELAND CITY TAX COMPUTATION

The capability shall be provided for NPPS to compute the biweekly Cleveland city tax (City Tax: Code "003") withholding deduction as follows.

$(A + B + C) * D - E$ or F

Where,

A = Gross Earnings
B = Adjustments to Gross Earnings
C = Foreign Differential
D = Tax Table Rate
E = Tax Table Floor Withholding
F = Local Tax Entity: Alt Amount (2)

CONNECTICUT STATE TAX COMPUTATION

The capability shall be provided for NPPS to compute the biweekly Connecticut state tax withholding deduction as follows.

$$(A - (A * B)) / 26 + C$$

Where,

A = Annual Tax Amount (refer to the following computation)
B = Annual Tax Credit Percent (refer to the following computation)
C = State Tax: Additional W/H (value will be positive for additional withholding; negative for reduced withholding)

No State Tax: B/W shall be computed if the employee has elected to be exempt from state tax (Empl Exmpt From St Tax Flag = E).

The Annual Tax Amount shall be computed as follows.

$$A * .045$$

Where,

A = Taxable Gross (refer to the following computation)

The Taxable Gross shall be computed as follows.

$$(A + B + C - D) * 26 - E$$

Where,

A = Gross Earnings
B = Adjustments to Gross Earnings
C = Foreign Differential
D = Biweekly TSP Total Deduction
E = Personal Exemption (refer to following computation)

The Personal Exemption shall be computed as follows.

If State Tax: Filing Status Flag = A

Taxable Wages		Personal
Over	**Not Over**	**Exemption**
0	24,000	12,000
24,000	25.000	11,000
25,000	26,000	10,000
26,000	27,000	9,000
27,000	28,000	8,000
28,000	29,000	7,000
29,000	30,000	6,000
30,000	31,000	5,000
31,000	32,000	4,000
32,000	33,000	3,000
33,000	34,000	2,000
34,000	35,000	1,000
35,000	and over	0

If State Tax: Filing Status Flag = B

Taxable Wages		Personal
Over	**Not Over**	**Exemption**
0	38,000	19,000
38,000	39,000	18,000
39,000	40,000	17,000
40,000	41,000	16,000
41,000	42,000	15,000
42,000	43,000	14,000
43,000	44,000	13,000
44,000	45,000	12,000
45,000	46,000	11,000
46,000	47,000	10,000
47,000	48,000	9,000
48,000	49,000	8,000
49,000	50,000	7,000
50,000	51,000	6,000
51,000	52,000	5,000
52,000	53,000	4,000
53,000	54,000	3,000
54,000	55,000	2,000
55,000	56,000	1,000
56,000	and over	0

If State Tax: Filing Status Flag = C

Taxable Wages		Personal
Over	**Not Over**	**Exemption**
0	48,000	24,000
48,000	49,000	23,000
49,000	50,000	22,000
50,000	51,000	21,000
51,000	52,000	20,000
52,000	53,000	19,000
53,000	54,000	18,000
54,000	55,000	17,000
55,000	56,000	16,000
56,000	57,000	15,000
57,000	58,000	14,000
58,000	59,000	13,000
59,000	60,000	12,000
60,000	61,000	11,000
61,000	62,000	10,000
62,000	63,000	9,000
53,000	64,000	8,000
64,000	65,000	7,000
65,000	66,000	6,000
66,000	67,000	5,000
67,000	68,000	4,000
68,000	69,000	3,000
69,000	70,000	2,000
70,000	71,000	1,000
71,000	and over	0

If State Tax: Filing Status Flag = D

Personal Exemption amount is 0.00

The Annual Tax Credit Percent shall be computed as follows.

If State Tax: Filing Status Flag = A

| Taxable Wages | | Tax Credit |
Over	Not Over	Percent
0	12,000	100%
12,000	15,000	75%
15,000	20,000	35%
20,000	25,000	15%
25,000	48,000	10%
48,000	and over	0%

If State Tax: Filing Status Flag = B

| Taxable Wages | | Tax Credit |
Over	Not Over	Percent
0	19,000	100%
19,000	24,000	75%
24,000	34,000	35%
34,000	44,000	15%
44,000	74,000	10%
74,000	and over	0%

If State Tax: Filing Status Flag = C

| Taxable Wages | | Tax Credit |
Over	Not Over	Percent
0	24,000	100%
24,000	30,000	75%
30,000	40,000	35%
40,000	50,000	15%
50,000	96,000	10%
96,000	and over	0%

If State Tax: Filing Status Flag = D

Tax Credit Percent is 0

FAIRVIEW PARK, OHIO, CITY TAX COMPUTATION

The capability shall be provided for NPPS to compute the biweekly Fairview Park City tax (City Tax: Code "004") withholding deduction as follows.

(A + B + C) * D - E or F

Where,

A = Gross Earnings
B = Adjustments to Gross Earnings
C = Foreign Differential
D = Tax Table Rate
E = Tax Table Floor Withholding
F = Local Tax Entity: Alt Amount (2)